

**721—26.203(50) Audit board and audit procedure.**

**26.203(1)** The commissioner shall appoint the members of the audit board not less than 24 hours prior to the time of the scheduled audit.

*a.* Audit board members shall be registered voters of the county.

*b.* The audit board shall ordinarily consist of three or five members. At the commissioner's discretion, additional members may be appointed. A sufficient number of members shall be appointed to ensure the audit is completed not later than 12:00 noon three days after the county canvass of votes.

*c.* Not more than a simple majority of the members of the audit board shall be members of the same political party or organization if one or more registered voters of another political party or organization are qualified and willing to serve on the audit board.

*d.* For all elections in which a partisan office is on the ballot, the audit board shall include members of the two political parties whose candidates for President of the United States or for governor, as the case may be, received the largest and next largest number of votes in the county at the last general election. Election boards may also include persons who are not members of either of those political parties. However, persons who are not members of either of those political parties shall not comprise more than one-third of the membership of an audit board.

**26.203(2)** The commissioner or the commissioner's designee shall supervise the handling of ballots to ensure that the ballots are protected from alteration, damage, or loss.

**26.203(3)** If a polling place precinct is selected for an audit, the hand count shall be conducted by the audit board pursuant to Iowa Code section 50.51. The audit board shall hand count all ballots cast within the polling place precinct. For post-election audit purposes, the audit board shall count votes according to voting system programming standards, outlined in 721—subrule 22.41(1).

**26.203(4)** If an absentee and special voters precinct is selected for an audit, the audit board shall audit at least 50 percent of ballots, but no more than 2,000 ballots, cast within the precinct. At the commissioner's discretion, more than 2,000 ballots may be audited. The ballots shall first be tabulated using the same automatic tabulating equipment and program used for tabulating the votes on election day, unless the program is believed or known to be flawed. The same ballots shall then be hand counted by the audit board pursuant to Iowa Code section 50.51. For post-election audit purposes, the audit board shall count votes according to voting system programming standards, outlined in 721—subrule 22.41(1).

**26.203(5)** The audit board shall reseal the ballots after they have been audited and before adjournment of the audit board. The signatures of the audit board members shall be placed across the seal or opening of the container so that it cannot be opened without breaking the seal, following the same procedure described in Iowa Code section 50.12. Audited ballots shall be stored separately from nonaudited ballots and clearly marked "AUDITED," along with the date the audit was conducted. If an absentee and special voters precinct is selected for an audit, the ballots that were audited shall be sealed and kept separately from any ballots that were not selected for audit.

**26.203(6)** Upon completion of the audit, the commissioner shall report the findings on a form prescribed by the state commissioner. One copy of the audit report shall be transmitted to the state commissioner and one copy shall be filed with the county board of supervisors not later than 20 days following the election.

**26.203(7)** The commissioner may order an administrative recount pursuant to Iowa Code section 50.50 and rule 721—21.25(50) if the commissioner determines the results of an audit require an administrative recount.

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